

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Application Number : 10/754,700 Confirmation No.: 9092
Applicant : Andrew F. Gelson et al.
Filed : 1/12/2004
Title : **Like-Kind Exchange Method**
TC/Art Unit : 3691
Examiner: : Bruce I. Ebersman
Docket No. : JPM-056
Customer No. : **70813**

MAIL STOP AMENDMENT
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT

In response to the Office Action dated March 18, 2008, please enter the following amendments:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks begin on page 9 of this paper.